

FRESNO, CALIFORNIA

CLASS SPECIFICATION

PRINCIPAL INTERNAL AUDITOR

FLSA STATUS:

Exempt

CLASS SUMMARY:

The Principal Internal Auditor is the third level in a three level Internal Auditor series. Incumbents are responsible for supervising staff within the Internal Audit Section, developing the City-wide audit schedule with input from city departmental staff, approving audit plans, and conducting and/or supervise the most highly sensitive City-wide and departmental audits or fraud investigations as assigned.

The Principal Internal Auditor is distinguished from the Senior Internal Auditor by its first-line supervisory responsibilities.

TYPICAL CLASS ESSENTIAL DUTIES: (These duties are a representative sample; position assignments may vary.)

**FRE-
QUENCY**

1.	Supervises staff to include prioritizing and assigning work; coaching; conducting performance evaluations; ensuring staff are trained; ensuring that employees follow policies and procedures; maintaining a healthy and safe working environment; and, making hiring, termination, and disciplinary recommendations.	Daily 15%
2.	Supervises the daily operation in assigned administrative support area, which includes; planning, coordinating, administering, and evaluating projects, processes, procedures, systems, and standards; developing and coordinating work plans, participating in the development of goals and objectives; and, ensuring compliance with applicable Federal, State, and Local laws, regulations, codes, and/or standards.	Daily 35%
3.	Confers with and advises internal management and Citywide staff of audit findings, conclusions, and recommendations.	Daily 10%
4.	Conducts the more complex audits involving the examination of financial data, organizational structures, automated management systems, operating policies and procedures, and internal controls to determine compliance with applicable ordinances, laws, rules, regulations, and contracts, and to determine operational and program efficiency to ensure appropriate controls and security measures are in place.	Daily 10%
5.	Serves as a liaison and represents the City and/or the division in committees, task forces, and/or meetings.	Daily 5%
6.	Supervises and assists in the preparation of audit and special project reports for distribution to City management.	Weekly 15%

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<u>TYPICAL CLASS ESSENTIAL DUTIES:</u> (These duties are a representative sample; position assignments may vary.)		<u>FRE- QUENCY</u>
7.	Participates in coordinating and monitoring division budget, including preparing cost estimates for budget recommendations and monitoring project expenditures.	Weekly 5%
8.	Supervises and oversees the completion of audits, audit working papers, and the preparation and distribution of audit reports, ensuring compliance with applicable standards and requirements.	Weekly 5%
9.	Performs other duties of a similar nature or level.	As Required

Training and Experience (positions in this class typically require):

- Bachelor's Degree from an accredited college or university in business or a directly related field and six years of internal or public audit experience, including or supplemented by three years of lead or supervisory experience, are required;
- OR
- An equivalent combination of education and experience sufficient to successfully perform the essential duties of the job such as those listed above. Governmental auditing experience is preferred.

Licensing Requirements (positions in this class typically require):

- Basic Class C License
- Certified Internal Auditor

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Knowledge (position requirements at entry):

Knowledge of:

- Supervisory principles and practices
- Generally Accepted Government Audit Standards (GAGAS) and other applicable standards applied to governmental auditing and accounting
- Accounting principles, practices and methods
- Auditing principles, practices and methods
- Basic cost accounting principles and practices
- Management practices in public administration
- Project management principles and practices
- Organizational analysis techniques
- Internal control mechanisms
- Risk assessment techniques
- Statistical analysis, theories and concepts
- Budget administration principles and practices
- Data processing systems
- Office procedures, principles, practices and equipment
- Public information requirements
- Training methods, principles and procedures

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Skills (position requirements at entry):

Skill in:

- Monitoring and evaluating the work of subordinate staff
- Prioritizing and assigning work; detail oriented and ability to multi-task
- Training employees in proper work methods
- Using computers and applicable software applications
- Maintaining confidentiality
- Planning, implementing, and managing program components;
- Gathering, analyzing, and evaluating evidence
- Researching and interpreting the Municipal Code, Administrative Orders, laws, regulations, policies, procedures, legal and financial information, and program objectives and goals
- Prepare and proofread clear, concise, and comprehensive reports, records, and other written documents
- Recognizing and evaluating the materiality and significance of deviations from standards or good business practices and recommending appropriate solutions
- Conducting interviews of employees to document facts and events associated with fraud, waste, and or abuse
- Researching and interpreting the Municipal Code, Administrative Orders, laws, regulations, policies, procedures, legal and financial information, and program objectives and goals
- Conducting and completing audits
- Drawing sound conclusions from complex data and making effective recommendations for improvement
- Communication, interpersonal skills as applied to interaction with coworkers, supervisor, the general public, business, organizations, elected and appointed officials, media, etc. sufficient to exchange or convey information, give/receive work direction

Physical Requirements:

Positions in this class typically require: feeling, finger dexterity, grasping, hearing, and repetitive motions, seeing and talking.

Sedentary Work: Exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to life, carry, push, pull or otherwise move objects including one's own body. Sedentary work involves sitting most of the time. Jobs are sedentary if walking and standing are required only occasionally and all other sedentary criteria are met. Some positions may require more frequent walking, lifting and standing.

Note:

The above job specification is intended to represent only the key areas of responsibilities; specific position assignments will vary depending on the business needs of the department.

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Classification History:

Draft prepared by Fox Lawson & Associates (LM)

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Reviewed by the City of Fresno

Date: 5/2008